

EXHIBIT 6a - BUDGET

Gissing North America	1	2	3	4	5	6	7	8	9	10	11	12	13	
DIP Budget & Borrowing Base	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.
USD in Thousands	8/7/22	8/14/22	8/21/22	8/28/22	9/4/22	9/11/22	9/18/22	9/25/22	10/2/22	10/9/22	10/16/22	10/23/22	10/30/22	Total
W/E -->														
Debtor-in-Possession Budget														
Receipts														
Production	\$ 1,194	\$ 2,539	\$ 2,126	\$ 3,219	\$ 2,145	\$ 2,442	\$ 2,819	\$ 3,167	\$ 2,322	\$ 2,377	\$ 2,398	\$ 2,391	\$ 2,772	\$ 31,912
Customer Funding	4,107	-	-	1,985	-	3,972	-	-	4,106	-	-	-	-	14,170
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	115	115
Total Receipts	\$ 5,300	\$ 2,539	\$ 2,126	\$ 5,204	\$ 2,145	\$ 6,414	\$ 2,819	\$ 3,167	\$ 6,429	\$ 2,377	\$ 2,398	\$ 2,391	\$ 2,887	\$ 46,197
Disbursements														
Materials	\$ (1,471)	\$ (1,377)	\$ (1,358)	\$ (1,414)	\$ (1,452)	\$ (1,403)	\$ (1,359)	\$ (1,428)	\$ (1,334)	\$ (1,380)	\$ (1,340)	\$ (1,310)	\$ (1,310)	\$ (17,937)
Personnel	(276)	(550)	(550)	(553)	(300)	(300)	(550)	(550)	(550)	(300)	(550)	(550)	(550)	(6,129)
Freight	(263)	(229)	(247)	(191)	(299)	(278)	(282)	(307)	(241)	(233)	(223)	(223)	(223)	(3,239)
Facility	(432)	(282)	(88)	(128)	(150)	(138)	(146)	(153)	(124)	(124)	(120)	(115)	(115)	(2,113)
Contract Services	(285)	(106)	(102)	(101)	(99)	(99)	(103)	(103)	(103)	(103)	(103)	(101)	(98)	(1,505)
Rent	(3)	(3)	(3)	(3)	(160)	(3)	(3)	(3)	(160)	(3)	(3)	(3)	(3)	(348)
Tooling	(238)	-	-	-	-	-	-	(3)	-	-	-	-	-	(241)
Mexico Funding	(755)	(600)	(845)	(1,190)	(535)	(475)	(1,170)	(605)	(660)	(475)	(600)	(875)	(700)	(9,485)
Professional Fees	(848)	(42)	(42)	(64)	(363)	(60)	(62)	(42)	(570)	(41)	(749)	(41)	(2,483)	(5,408)
Debt Service	(372)	(300)	-	-	(413)	-	-	-	(397)	-	-	-	-	(1,481)
Taxes	(27)	-	-	(40)	(370)	-	-	(40)	(20)	-	-	(40)	(20)	(557)
Capital Expenditures	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(130)
All Other	(4)	(1)	(4)	(2)	(4)	(11)	(11)	(11)	(12)	(10)	(10)	(10)	(9)	(99)
Total Disbursements	\$ (4,982)	\$ (3,500)	\$ (3,250)	\$ (3,697)	\$ (4,155)	\$ (2,776)	\$ (3,695)	\$ (3,254)	\$ (4,181)	\$ (2,679)	\$ (3,707)	\$ (3,276)	\$ (5,520)	\$ (48,672)
Net Cash Flow	\$ 318	\$ (961)	\$ (1,124)	\$ 1,507	\$ (2,010)	\$ 3,638	\$ (876)	\$ (87)	\$ 2,247	\$ (302)	\$ (1,309)	\$ (886)	\$ (2,632)	\$ (2,476)
NCF Excluding Customer Funding	\$ (3,788)	\$ (961)	\$ (1,124)	\$ (478)	\$ (2,010)	\$ (334)	\$ (876)	\$ (87)	\$ (1,859)	\$ (302)	\$ (1,309)	\$ (886)	\$ (2,632)	\$ (16,645)
Borrowing Base														
Accounts Receivable Roll-Forward														
Beginning Balance - AR	\$ 12,293	\$ 13,258	\$ 13,142	\$ 13,311	\$ 12,383	\$ 12,555	\$ 12,361	\$ 11,790	\$ 10,871	\$ 10,919	\$ 10,912	\$ 10,884	\$ 10,864	\$ 12,293
[+] Sales	2,389	2,474	2,347	2,342	2,369	2,300	2,300	2,300	2,422	2,422	2,422	2,422	2,422	30,929
[-] Collections	(1,424)	(2,591)	(2,178)	(3,271)	(2,196)	(2,494)	(2,870)	(3,219)	(2,374)	(2,429)	(2,450)	(2,442)	(2,824)	(32,760)
Ending Balance - AR	\$ 13,258	\$ 13,142	\$ 13,311	\$ 12,383	\$ 12,555	\$ 12,361	\$ 11,790	\$ 10,871	\$ 10,919	\$ 10,912	\$ 10,884	\$ 10,864	\$ 10,462	\$ 10,462
[-] Other AR Ineligibles	(5,857)	(5,857)	(5,857)	(5,774)	(5,774)	(5,774)	(5,774)	(4,960)	(4,960)	(4,960)	(4,960)	(4,832)	(4,832)	(4,832)
Eligible Receivables	\$ 7,400	\$ 7,284	\$ 7,453	\$ 6,608	\$ 6,781	\$ 6,586	\$ 6,016	\$ 5,911	\$ 5,959	\$ 5,952	\$ 5,925	\$ 6,032	\$ 5,630	\$ 5,630
Advance Rate (%) - AR	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%	87.4%
AR Availability	\$ 6,464	\$ 6,363	\$ 6,511	\$ 5,772	\$ 5,923	\$ 5,753	\$ 5,255	\$ 5,163	\$ 5,205	\$ 5,199	\$ 5,175	\$ 5,269	\$ 4,918	\$ 4,918
Inventory Roll-Forward														
Ending Balance - Inv.	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688	\$ 6,688
[-] Inv. Ineligibles	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)	(1,247)
Eligible Inventory	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440	\$ 5,440
Advance Rate (%) - Inv.	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%
Inventory Availability	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992	\$ 2,992
Reserves														
Real Estate	\$ (1,492)	\$ (1,492)	\$ (1,492)	\$ (1,492)	\$ (1,142)	\$ (1,142)	\$ (1,142)	\$ (1,142)	\$ (1,142)	\$ (1,142)	\$ (1,142)	\$ (1,142)	\$ (1,142)	\$ (1,142)
Payroll	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
Professional Fees - BK	(270)	(500)	(730)	(685)	(915)	(1,145)	(1,375)	(1,330)	(1,560)	(1,242)	(1,542)	-	-	-
Total Reserves	\$ (2,342)	\$ (2,612)	\$ (2,842)	\$ (3,072)	\$ (2,677)	\$ (2,907)	\$ (3,137)	\$ (3,367)	\$ (3,322)	\$ (3,552)	\$ (3,234)	\$ (3,534)	\$ (1,992)	\$ (1,992)
Total Available Collateral	\$ 7,114	\$ 6,743	\$ 6,661	\$ 5,692	\$ 6,238	\$ 5,838	\$ 5,110	\$ 4,789	\$ 4,876	\$ 4,640	\$ 4,933	\$ 4,727	\$ 5,918	\$ 5,918
Revolver Availability														
Revolver Roll-Forward (Excl. Funding)														
Beginning Balance	\$ 3,421	\$ 3,103	\$ 4,064	\$ 5,187	\$ 3,680	\$ 5,690	\$ 2,052	\$ 2,928	\$ 3,015	\$ 768	\$ 1,070	\$ 2,379	\$ 3,265	\$ 3,421
Net Cash (In) Out	(318)	961	1,124	(1,507)	2,010	(3,638)	876	87	(2,247)	302	1,309	886	2,632	2,476
Ending Balance	\$ 3,103	\$ 4,064	\$ 5,187	\$ 3,680	\$ 5,690	\$ 2,052	\$ 2,928	\$ 3,015	\$ 768	\$ 1,070	\$ 2,379	\$ 3,265	\$ 5,897	\$ 5,897
Total Available Collateral	7,114	6,743	6,661	5,692	6,238	5,838	5,110	4,789	4,876	4,640	4,933	4,727	5,918	5,918
Net Availability	\$ 4,012	\$ 2,679	\$ 1,473	\$ 2,012	\$ 548	\$ 3,786	\$ 2,181	\$ 1,773	\$ 4,108	\$ 3,570	\$ 2,555	\$ 1,463	\$ 21	\$ 21

Gissing North America																	
Restructuring Costs																	
USD in Thousands	W/E -->	1	2	3	4	5	6	7	8	9	10	11	12	13			
		Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.		
		8/7/22	8/14/22	8/21/22	8/28/22	9/4/22	9/11/22	9/18/22	9/25/22	10/2/22	10/9/22	10/16/22	10/23/22	10/30/22	Total		
File														\$363			
BK Pro Fees - Accrual																	
Riveron - Debtor CRO	\$	250	\$	80	\$	75	\$	75	\$	75	\$	75	\$	75	\$	1,155	
Wolfson Bolton - Debtor Counsel		210		100		75		75		75		75		75		1,135	
Kerr Russell - Debtor Counsel		35		5		5		5		5		5		5		95	
McDonald Hopkins - HNB Counsel		90		25		25		25		25		25		50		440	
Bodman - Comerica Counsel		34		25		25		25		25		25		50		384	
A&M - Lender Financial Advisor		185		25		25		25		25		25		45		525	
Livingstone Partners - I-Banker		25				25				25				25		100	
Filing Fee			10													10	
US Trustee Fees	0.80%									228					121	350	
Epiq - Claims Agent			20	20	40	40	40	40	20	20	20	20	20	20	20	320	
UCC - Counsel			25	25	25	25	25	25	25	25	25	25	25	25	25	300	
UCC - Financial Advisor			25	25	25	25	25	25	25	25	25	25	25	25	25	300	
Total Professional Fees - Accrual	\$	829	\$	340	\$	300	\$	320	\$	320	\$	300	\$	370	\$	5,113	
BK Pro Fees - Cash																	
Riveron - Debtor CRO	\$	250													661	\$	1,155
Wolfson Bolton - Debtor Counsel		210													665		1,135
Kerr Russell - Debtor Counsel		35													44		95
McDonald Hopkins - HNB Counsel		90				100				100					150		440
Bodman - Comerica Counsel		34				100				100					150		384
A&M - Lender Financial Advisor		185				100				100					140		525
Livingstone Partners - I-Banker		25													55		100
Filing Fee		-													2		10
US Trustee Fees		-	-	-	-	-	-	-	-	228	-	-	-	-	121		350
Epiq - Claims Agent		-	20	20	40	40	40	40	20	20	20	20	20	20	20		320
UCC - Counsel		-													220		300
UCC - Financial Advisor		-													220		300
Total	\$	829	\$	20	\$	20	\$	40	\$	340	\$	40	\$	40	\$	5,113	
Ordinary Course Pro Fees		19		22		22		24		23		20		22		295	
Total Professional Fees - Cash	\$	848	\$	42	\$	42	\$	64	\$	363	\$	60	\$	62	\$	5,408	
Memo - Professional Fee Reserve																	
Non-Customer Accrual			\$	320	\$	600	\$	880	\$	885	\$	1,165	\$	1,445	\$	-	
Less: UCC Professionals				(50)		(100)		(150)		(200)		(250)		(300)		-	
Total Professional Fee Reserve			\$	270	\$	500	\$	730	\$	685	\$	915	\$	1,145	\$	-	